EXAMINER'S AMENDMENT

An examiner's amendment to the record appears below. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it MUST be submitted no later than the payment of the issue fee.

Authorization for this examiner's amendment was given in a telephone interview with Mr. Sumit Bhattacharya on August 13, 2009.

Claim 9 has been amended as follows.

(Currently amended) A method of manufacturing a thin film magnetic head comprising:

providing first and second magnetic layers magnetically coupled to each other and having first and second pole tip portions placed so as to face a recording medium in conjunction with being in contact with a gap layer and being opposed to each other as sandwiching the gap layer;

providing a thin film coil disposed in a space between the first and second magnetic layers; and

providing a first insulating layer, sandwiched between a second and a third insulating layer, embedding the thin film coil in the space between the first and second magnetic layers,

[providing a trim structure comprising a portion of the first magnetic layer and a
portion of the second magnetic layer in direct contact with a portion of the gap layer;]
wherein the method further comprises:

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forming the gap layer with a non-magnetic conductive material over at least the first insulating layer; [and]

forming at least the first pole tip portion on the gap layer by growing a plating film with the gap layer used as an electrode and wherein the first magnetic layer including the first pole tip portion is formed of the plating film as a single layer; and providing a trim structure comprising a portion of the first magnetic layer and a portion of the second magnetic layer in direct contact with a portion of the gap layer.

Reasons for Allowance

The Reasons for Allowance (as noted on page 3 of the Office Action mailed on April 16, 2009) has been replaced with the following.

The following is an examiner's revised statement of reasons for allowance. The prior art does not teach all of the limitations of the claimed invention including:

forming the gap layer with a non-magnetic conductive material over at least the first insulating layer;

forming at least the first pole tip portion on the gap layer by growing a plating film with the gap layer used as an electrode and wherein the first magnetic layer including the first pole tip portion is formed of the plating film as a single layer; and providing a trim structure comprising a portion of the first magnetic layer and a portion of the second magnetic layer in direct contact with a portion of the gap layer.

The relevancy of Japanese Patent Publication JP 63-293712, referred to hereinafter as JP'712 (as cited in the IDS dated July 16, 2009), will now be discussed. JP'712 does teach forming a first pole tip portion on a gap layer by growing a plating film with the gap layer used

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as an electrode and where the first magnetic layer includes the first pole tip portion that is formed with the plating film as a single film (see Constitution). However, JP'712 never forms any trim structure. Specifically, JP'712 does not teach providing a trim structure comprising a portion of the first magnetic layer and a portion of the second magnetic layer in direct contact with a portion of the gap layer. While it is conventional in the art to form "trim structures", JP'712 and the prior art do <u>not</u> specifically teach providing a trim structure comprising a portion of the first magnetic layer, after the gap layer has been formed over the first insulating layer, and after the gap layer is used as an electrode to form the first pole tip portion and the first magnetic layer. To modify JP'712 to include the sequence of these claimed process steps would <u>not</u> be obvious to one of ordinary skill in the art because to do so would destroy the structure of the first and second magnetic layers of JP'712, and would thus, destroy the invention of JP'712.

Accordingly, Claims 9 through 11 and 13 through 15 have been allowed.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to A. Dexter Tugbang whose telephone number is 571-272-4570. The examiner can normally be reached on Monday - Friday 8:15 am - 4:45 pm.

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If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Derris Banks can be reached on 571-272-4419. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/A. Dexter Tugbang/ Primary Examiner Art Unit 3729

August 17, 2009